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THE INCOME TAX.

As evidence of the radical change in sentiment in the country within the past few years, we would cite our readers to the evolution of the income tax. But a few years ago the man who would have proposed an income tax in Congress would have effectively signed his own political death warrant. We had come to believe from more than a century's experience that indirect taxation was the only kind of taxation for which the American people would stand. Even our state and the municipal governments personal earnings play no part in the scheme of taxation and even personal property is largely exempt.

But as the expenses of the government mounted to unheard-of figures, it became evident that direct taxation would have to be resorted to, and the incomes of the land were selected as the best able to bear it. This tax was first very light and only placed on very large incomes.

Gradually the limit has been lowered, until now all yearly incomes of \$1000 for single men and \$2000 for men of family must come to help their government.

But why the limit? Why should the man who makes \$999 a year be exempt from the tax simply because he failed to annex that odd dollar? He may be far better able to spare the money than the man who earns \$1000 dollars or even \$1500 dollars a year.

Getting right down to the gist of the matter, isn't any limit arbitrary and unjust? That depends entirely upon the light in which we view the matter of taxation. If we regard it as a burden, then perhaps we should set a limit under which no man should be asked to share in it. But is taxation entirely a burden? Isn't it rather one of the greatest privileges that we are permitted to share in the maintenance of the government that protects us and makes us what we are?

If we should go deep enough into this question of taxation we might discover that the aloofness with which many Americans view their government arises largely from the fact that they have never been made to feel that they sustained any real vital relation to that government; that it is an institution for which they are in no way responsible and to which they owe none but a negative allegiance.

Americans might well begin thinking of a universal income tax. It may come, and sooner than many of us suspect.

SILVER CREEK STOCKMEN HOLD MEETING.

The stock association of Silver Creek held a meeting at the Grange Hall last Saturday and consulted with V. V. Harpham, Supervisor of the Ochoco Forest respecting permits, range conditions, etc. Ranger Donnelly was also present and discussed matters of interest with the members of the Association.

The Times-Herald is informed it was a meeting of considerable importance and was profitable to those in attendance. W. L. Best presided at the meeting and R. J. Williams was the Secretary.

MUST HAVE REPORTS ON FOOD CONSERVATION.

Mrs. M. V. Dodge, who in charge of the Food Conservation work in this county, informs The Times-Herald that all the reports have not come in through some misunderstanding of teachers and others in charge of the work in the several districts. Higher officials are urging the full report and are asking why Harney county is behind. She must have the card in at once and asks those in charge to hurry the people along.

A copy of the Pledge Card is published in this issue of this paper and if the reader has not signed one, please do so at once and send to Mrs. Dodge, Burns, Oregon.

Teachers who have not sent complete lists of families in their respective districts are urged to do so. They are also to report the names of those who refuse to sign and give reasons why they refuse. Those refusing will be published and an investigation will be made as to their loyalty to the country.

Sign the Pledge Card and send in.

Thrift Stamp Drive Mar. 25-30.

DON'T WAIT FOR THE DRAFT.

This is the appeal of Major C. S. Manchester, Officer Commanding the Pacific Coast Division, British and Canadian Recruiting Mission, to his countrymen.

When interviewed in his office at 268 Market Street, San Francisco, Major Manchester said, "While it gives me great pleasure to note that finally a bona fide, signed, sealed and delivered agreement now exists between United States and Great Britain, which places every British and Canadian subject in this country in a position where he cannot possibly escape liability to service in the war, still I hope even at this late date such subjects will want to show their loyalty and manhood by coming forward before they are actually to do so through conscription. With the draft law now in effect, he becomes much more liable to service than the American, and the age limit in his case extends from 20 to 45 years.

Under this agreement, signed yesterday, every British and Canadian subject between the age limits of 20 and 45 years is bound to fight either under the flag of his birth or the flag of his adoption, and he is allowed 60 days grace in which to decide. If he elects to fight under the Union Jack, I hope he will come forward voluntarily and offer his services rather than wait until the iron hand of Justice reaches out and forces him to do his duty for his flag, his country, his home and his honour."

RED CROSS BUSINESS MEETING MARCH 5

The regular monthly business meeting of Harney County Chapter, American Red Cross, will be held at the Commercial Club Rooms on next Tuesday evening, March 5. All interested are cordially invited to attend and hear the reports of the several departments and auxiliaries.

It is hoped a larger number than has been in the habit of doing so will attend this meeting. The officers and those active in the work appreciate the interest shown by all the members and would be heartened and given a greater incentive, if the general public would take a more active interest in what is being done.

WOOL GROWERS FORM ASSOCIATION.

Scarcity of help and other kindred matters of importance to the sheep industry of this county was responsible for the formation of an association of the men engaged in that industry in this county at a meeting in this city last Saturday. The fact that man of the men formerly engaged in this work at such seasons of the year when most needed having been taken by the War draft, it was found that the industry faced a serious situation during the coming season, if relief was not secured, therefore, it was a matter of self-preservation to get busy at once and get in touch with Government labor men who could give assistance.

Because an organization can do more with Departments than individuals it was decided to form the association. The matter of help for the lambing season has already been taken up.

The officers of the organization are P. C. Peterson, president; J. W. Biggs, secretary; the Executive Committee consists of J. R. Jenkins, C. S. Green, A. A. Tipton, R. Arnwine, J. W. Davies.

ANOTHER OIL WELL EQUIPMENT INSTALLED

Fred Clingan has returned from Swan Island where he has been engaged in erecting the derrick, engine house and other equipment for the sinking of another prospecting well for oil. This rig has been installed by a company of local men who have confidence in the future of this section as an oil producer and have put the necessary money in to it to make a test well.

The well is to be drilled on the property of W. G. Howell, who has always been a booster for this part of the state not only for its indications favorable to the production of oil but from an agricultural standpoint. Mr. Howell has backed his opinion with all the means he could secure and is still as optimistic as ever as to the future of the Big Harney county.

RAILROAD BONDS VOTED BY CITIZENS

Result of Tuesday's Election Index to Feeling of Burns Toward Progress. Vote Practically Unanimous in Favor of Issue.

"Over The Top" has become the slogan in this section for everything tending to advancement. At least we are showing 100 per cent. every time we go to the bat.

An election was held in this city last Tuesday to sanction the sale of \$75,000 in bonds to furnish additional funds toward building the railroad and while there were not so many voted it showed by the result that Burns is in the "ring to win" and that its citizens want a railroad. The vote was 244 in favor with three against the issuance of bonds.

With such a sentiment manifested it indicates that when it is necessary to get together the people of Burns will do the thing right.

One man, when told of the result, said he would rather it had gone as it did than have had every vote favorable as it makes a better showing and not so much like we were

just a little handful of people with the family instinct of all going one way.

That is a good way to view it. We should have a little opposition as it adds to the game. If we were all of one opinion it would be a sorry sort of a community.

Now the right of way is the next undertaking and with such encouraging success as has attended the efforts of Sam Mothershead so far it looks like we were going to sail right along with that railroad project and have the track down and actual train service before the people will wake up and realize it.

When apprised of the result of the election the capitalists of Boise who are undertaking the enterprise expressed their delight and the confidence of early action toward the desired end.

WATER DECISION VOLUMINOUS BURNS BOYS NOW IN SERVICE.

The Times-Herald has been asked if it was going to print the decision of the State Water Board in connection with the adjudication of the rights of the water of Silver River. This is a voluminous affair covering 94 typewritten pages of legal size, therefore it is not practical to attempt to print a weekly paper.

The writer had the privilege of looking over a copy of this decision and finds that each claimant has been given the same amount of water, three-acre feet, during the irrigation season. The rights are based upon priority appropriation and each claimant's land subject to irrigation is described in subdivisions of 40 acre tracts.

The decision does not cover or make any disposition of the water except during the irrigation season which is designated as from March 20 to September 1 of each year. It gives the Silver River Irrigation Co. the right to the surplus water after all other claims are taken care of but does not specify any stipulated amount and then only provides for the irrigation of the lands designated by the company.

Attorneys who have been making a study of the decision state they see nothing to prevent the storage of the water during the period from September 1 to March 20. Another feature that seems possible, also, is the use of the water during this period for other purposes such as power, provided sufficient is allowed to flow down the channel of the river to provide for stock water in the amount specified by the decision.

There is sure to be some law suits before the matter is finally settled. There are people who are not satisfied and it will be taken into the courts.

The Senator from Wisconsin now has leisure to ponder on the pathos of that old song, "There's a Name that's Never Spoken."

Geo. Cobb, was in the first part of this week and stated he had recently heard from Geo. Bevans and Gus Collins, two Burns boys who volunteered their services to their country since the holidays. Both have passed through the detention camp and are now members of the aviation corps. The boys enlisted as mechanics and being men of experience were at once accepted and put to work. They work entirely in the mechanical department and will not do any flying.

Mrs. Collins and little son are domiciled near the works and Mrs. Bevans is attending the Normal at San Diego, where her husband is stationed.

B. Frank Johnson, the Oregon & Western Colonization Co., man was over from Prineville for a few days this week looking after taxes and renewing the leases for his company. He wrote leases for a large area of grazing land while in this vicinity, considerable of it being on Silver Creek.

TO OPEN CHANNEL LEADING FROM MALHEUR LAKE

(Contributed)
A meeting of the Meander line holders (legal owners) of Malheur Lake took place at Lawen, Oregon on Thursday February 28, 1918 to discuss plans for lowering water of Malheur Lake which owing to clogging of the channel into Harney Lake has been slightly higher than heretofore. The sentiment of the meeting was that the aforesaid channel be deepened not more than 15 inches with a floodgate to regulate and hold the flow of water at a certain stage to be decided upon hereafter. A committee was appointed to draw up agreement and bylaws—to report later.

Up to date we have heard no word from Mr. Hoover that the hole in the doughnut should be made smaller.

WANT RAILROAD MEN.

Upon the efficiency of the railroads behind the lines of the Allied armies in France depends not only the lives of the men going "over the top" but the final outcome of the great conflict which is about to be staged on the Western Front.

To play her full part Canada has lately increased her army on the firing line, and this has necessitated increased railroad operations.

Information has been received at the British and Canadian Recruiting Office, Third and Oak Streets, Portland, that an additional Canadian Construction Corps is to be raised and sent to France immediately, and an appeal is made to all British and Canadian subjects with railroad experience to offer themselves for this branch of the service immediately.

Special rates are offered to men with experience as Blockmen, Shunters, Drivers, Firemen, Fitters, Tubers, and Blacksmiths, but men with practically any kind of railroad experience will be accepted for this branch of the service.

The Canadian rate of pay is \$1.10 per day, and dependents of married men receive a separation allowance of \$25.00 per month, besides an allowance where needed, from the British Oregon Patriotic Fund.

Do not be drafted, but enlist immediately in the branch of service you prefer to serve in.

DON'T KNOW AMERICANS.

German papers are gloating over the sinking of the Tuscania, expressing the conviction that the incident "must unfailingly dampen the spirits of Americans."

If evidence were wanted that Germany is lamentably ignorant of American character the above is sufficient. Americans are the last race on earth to be given to crying over spilt milk. Probably no nation in history has grown to commanding influence in the world over greater opposition than has the United States. Opposition is the bread of life to our people, and our red blooded American has a mild contempt for any occupation that contains none of elements of danger or chance.

If proofs were wanted to refute the insinuation of the Teutons that we would blanch at the dangers from their submarines, it is found in the fact that before the ink was hardly dry on the papers in this country giving the news of the sinking of the Tuscania enlistments in all branches had jumped to record never reached before. Thousands are flocking in every branch of the service, many with the avowed purpose of avenging the heroes so shamelessly butchered.

Germany is due for a very rude awakening as to the real American character. She is due to discover that our aversion to war does not cover a craven heart, but arises rather from a national sense of justice and right. She is also due to learn that when that sense of justice and right has been flagrantly abused and insulted there is no hesitation on our part to resort to the weapons of force so dear to the German heart.

Germany, however, is merely whistling to keep up her courage. She sees her doom when our troops reach Europe in force.

HONOR GUARD GIRLS MAKE SHIPMENT.

Thursday's mail took out a large number of packages addressed to Harney County boys who are serving their country. These contained knitted garments made by the Honor Guard Girls of this city and which will be appreciated by the boys who receive them. The girls are doing their part in this struggle, and even though they say it is going to take soldiers to win this war, we must give credit to the hardworking girls and women who are looking after their comfort while they are flying at the Kaiser.

LIBRARY CLUB MEETING POSTPONED.

Because of the reception at the Red Cross work rooms this afternoon the meeting of the Library Club has been postponed from March 2 to March 9. This meeting will be at the home of Mrs. Frances Clark and the annual election of officers will take place.

ORCHESTRA RECITAL ON NEXT FRIDAY AT LIBERTY

Burns has the reputation of having the finest lot of musicians of any town three times its size in the entire world. It is proud of this distinction and lives up to it. It is proud especially of the Sagebrush Orchestra, made up entirely of a bunch of local "kids" who know music and play music every day in the year and who are always ready to furnish entertainment on any occasion when called upon.

That bunch of "musical kids" are going to put on a recital at the Liberty Theatre next Friday night, March 8, and are going to ask the people to attend and pay for it. The question of what they've earned in the past by giving their services freely on any and all occasions is going to be left out of the question just now. The only thing to consider is that they're going to appear in recital and with an entire new program of numbers. They're going to put on an entertainment that is worth every cent of the admission price of 50 cents and it's up to every good citizen of Burns not only attend and get their money's worth, but also to bring any out of town friends too and let them enjoy the concert.

There will be some novel features in connection with this concert that will be most entertaining to those in attendance and so in addition to showing our appreciation of their favors in the past we're going to have new thrills and be prouder still of 'em. The general advancement of the children since their last public recital will be worth noting, besides new "stars" have been added and members will be heard who have never made an appearance in public before. A novel attraction is going to be the one-act special of moving pictures, "The making of a Fiddler," which is not a photo play but one acted by the children themselves.

Now, don't get the idea that this is going to be a commonplace affair. Just make up your mind that you're going to a real concert and you are then not going to be disappointed but come away satisfied.

The performance Friday night is for adults, although children will be admitted but for one price 50 cents. A matinee is given on Saturday following at which children will be admitted for 25 cents, adults 50 cents.

JUST ACCIDENTS.

Stories of broken glass having been found in yarn and gauze have come to us occasionally. In one instance upon investigation it was found that one of the women had unknowingly broken the crystal of her wrist watch while making surgical dressings.

This week another chapter reported finding broken glass in a case of yarn. A survey of the packing box developed the fact that it was marked "lamp chimneys." The chapter decided to use 90 per cent common sense and gave out the yarn, deciding that the box had not been thoroughly cleaned before the ship was made.

A little investigation of this kind will often save a lot of useless worry.—Red Cross Bulletin.

ANOTHER POSTPONEMENT OF THRIFT CAMPAIGN.

The local representatives of the Thrift Stamp and War Savings Certificates have received word that the house to house canvass schedule for March 5 to 9 has been postponed because of the supplies not having been received. It is now proposed to make this particular special effort in behalf of the "Baby Bonds" March 19 to 23.

The Honor Guard Girls had intended making a canvass of this city on the first dates but since it has been postponed for the state it was considered best that Harney County wait until the later date to conform with the other portions of the state.

This special campaign is not confined to Burns and vicinity alone and it is expected that the committees in the several parts of the county will get busy on the dates named and help to put Harney County well on its way toward the big total expected of its citizens.

This is some job, too, when one considers the amount expected. Bear in mind \$20 per capita for every individual in Harney County in Thrift Stamps.